Overview of the Performance of PKU Muhammadiyah Palangka Raya Islamic (PKUM PR) Hospital With a Welfare Approach

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Abstract

This study aims to determine the picture of hospital performance. PKU muhammadiyah Palangka Raya islamic (PKUM PR) hospital from the lens of Kemaslahatan. There are eighteen objectives assessed in six aspects of benefit orientation, namely 1) worship orientation, 2) internal process orientation, 3) learning orientation, 4) talent orientation, 5) consumer orientation, and 6) wealth orientation. Research using qualitative methods. Selection of informants using the key informant method. Qualitative analysis uses the triangulation method as one way of verifying research results. Based on the six benefit orientations used to measure performance, it shows that PKU Muhammadiyah Palangka Raya Islamic (PKUM PR) Hospital has provided sufficient benefits for stakeholders, labor, and the environment. However, there are some things whose implementation has not been carried out systematically and structured, especially because there is no Sharia compliance team and the Sharia Supervisory Board. This is a reference for recommendations for PKU Muhammadiyah Palangka Raya Islamic (PKUM PR) Hospital so that the sustainability of the organization is maintained and maintained by continuously providing benefits.

Keywords: Benefit, Hospital, Performance

INTRODUCTION

Performance is an important factor that must be considered by an organization. "A person who is not able to measure the performance of his organization will not be able to manage it" (Firdaus, 2017). Performance should reflect improvement from one period to the next. The performance of a period can be used as a benchmark for performance measurement and strategic planning for the next period (Wasliman et al., 2023). Performance includes the actual results of the strategic management process. Hospital strategy planning is a process of value creation of a hospital organization as measured by hospital performance (Hidayah, 2018).

PKU Muhammadiyah Palangka Raya Islamic (PKUM PR) Hospital is a charitable business owned by the Central Kalimantan Muhammadiyah Company engaged in health services. The noble aspiration of the Muhammadiyah Association to establish a hospital is as a social activity to help the misery of the people (PKU) and as a means of dakwah amaAmar'ruf nahi mungkar. Although as a humanitarian organization, PKU Muhammadiyah Palangka Raya Islamic (PKUM PR) hospital must be able to compete with other hospitals that continue to grow and develop rapidly in the city of Palangka Raya to finance all its activities, survive and develop so that the organization can continue to provide benefits for the community/customers,

employees, and their families, owners, suppliers and partners and the environment (Ratnaningsih, 2012).

The proceeds will be returned to the community through the provision of high-quality health services, with professionally trained health and non-health personnel. In addition, modern and appropriate medical facilities will be provided, as well as safe and up-to-date facilities and infrastructure. We will also maintain a comfortable working environment and customers, and prioritize patient and employee safety. In addition, we will be committed to preserving the environment and supporting Corporate Social Responsibility (CSR) programs (Dekrita, 2021).

From the Islamic perspective, the purpose of establishing the organization is as a means of worship for humans in realizing the purpose of human life as the caliph of God on earth. There is an inseparable relationship between the nature and behavior of individuals in the organization and the organization as a whole (Dekrita, 2021). For this reason, the organization must provide benefits, both to individuals within the organization and to the wider community. Thus, the objectives of the organization are in line with the objectives of Shariah (Mubarok, 2021).

Al-Ghazali mentioned that the purpose of sharia (*maqasid syariah*) is to obtain happiness in the world and the hereafter (benefit). To obtain happiness in the world and hereafter, the protection of religion (*al-din*), soul (*nafs*), reason (*aql*), offspring (*nasal*), and property (*mal*) which are the basic elements or basic needs in human life must be fulfilled. The five things that are the objectives of Sharia protection by Al-Shatibi are referred to as basic needs (maslahah daruriyah) (Firdaus, 2017).

RS business principle PKUM PR Hospital always prioritizes services that provide benefits not only for Muslims but mankind and the environment. To find out how much benefit, performance measurement must be carried out. Performance measurement is a very important activity in a management system (Astuti & Lesmana, 2018).

Competition in the Health Sector, PKU Muhammadiyah Palangka Raya Islamic Hospital must compete with other hospitals which continue to grow and develop rapidly in Palangka Raya. This presents challenges in terms of finding funding sources, competing in providing quality health services, and maintaining organizational sustainability. In this context, the problem is how PKUM PR Hospital can compete with its rival hospitals. The Importance of Compliance and Sustainable Practices in These organizations must ensure that their activities comply with Islamic ethical standards and environmental principles. Overall, the main problem that arises is how PKU Muhammadiyah Palangka Raya Islamic Hospital can ensure that its

strategy and operations support achieving better performance, competing in a competitive environment, complying with Islamic ethical principles, and measuring the benefits provided to various stakeholders. Careful strategic and managerial efforts are needed to overcome this problem.

The Importance of Compliance and Sustainable Practices in These organizations must ensure that their activities comply with Islamic ethical standards and environmental principles. This indicates the need to achieve good compliance and implement sustainable practices. An emerging issue is how these organizations ensure that compliance and sustainable practices are integrated into daily operations. This organization has a strong orientation towards providing benefits, not only to Muslims, but also to humanity and the environment. However, challenges arise when trying to measure these benefits in conventional systems, which tend to produce biased results. The problem that arises is how to measure and assess the benefits provided by the organization in an objective and effective way (Suryani & Retnani, 2016).

Firdaus and Yusuf developed a conventional performance measurement model (Balanced ScoreCard) into a Maslahah model that is not only oriented towards measuring financial perspectives. Maslahah Score Card (MaSC) is a universal benefit-oriented performance measurement model that includes religious / worship orientation, internal processes, labor, learning, customers (non-financial perspective), and wealth (financial perspective) (Firdaus, 2017). The achievement of these six orientations means achieving benefits in organizational management (Firdaus, 2017).

Based on the background above, this study aims to determine the picture of hospital performance. PKUM PR Hospital when measured by a benefits approach**.**

METHODS

This study used qualitative research methods. Qualitative methods are research methods used to examine natural object conditions, where researchers are the key instrument, data collection techniques are carried out triangulated (combined), data analysis is inductive, and qualitative research results emphasize meaning rather than generalization (Arikunto, 2010).

In this study, the selection of informants used the key informant method where the informants were people who knew and understood hospital management. The total informants who became the source of information for researchers consisted of 5 informants who knew and understood the management of PKUM PR (Heryana & Unggul, 2018).

In qualitative research, there are four kinds of data collection techniques, namely observation, interviews, documentation, and triangulation / combined Kawasaki (Kawasaki,

2014). Qualitative data analysis is the result of in-depth findings through non-numerical or non-statistical approaches (Sugiyono, 2014).

RESULTS

Workship Orientation Performance

The goal measured in worship orientation is to realize visionary organizational managers. PKU Muhammadiyah Palangka Raya Islamic (PKUM PR) hospital has a vision of "To Become the Best Islamic Hospital in Central Kalimantan". To realize this vision, the hospital must carry out the mission of realizing Islamic da'wah, amar ma'ruf nahi munkar in the health sector by always maintaining a friendship, providing excellent and professional service in health services to patients and the community, carrying out digitalization development to increase efficiency and effectiveness, improve quality and cultivate patient safety, improve communication, education, and information to patients and the community.

Hospital Management PKU Muhammadiyah Palangka Raya Islamic (PKUM PR) hospital does not have specific guidelines related to Sharia but adheres to Islamic behavior. Management is guided by regulations governing housing estate. In 2019 the hospital was accredited by KARS (Hospital Accreditation Commission) and received the title of PARIPURNA. The purpose of accreditation is to improve service quality, improve patient safety, and provide protection for patients, the community, and the workforce in 2023 have conducted a re-accreditation assessment with the Indonesian Hospital Accreditation Institute (LARSI) and obtained the title of PARIPURNA.

PKU Muhammadiyah Palangka Raya Islamic (PKUM PR) hospital has a code of conduct but its content is generally in line with Maqasid al-sharia. The implementation of structured audits has never been carried out but regular meetings related to performance are held every 3 months to discuss compliance with the code of ethics and regulations, achievements, constraints, and performance obstacles. Meetings can also be held at any time to respond to changes, constraints, and the emergence of innovation.

PKU Muhammadiyah Palangka Raya Islamic (PKUM PR) Hospital has a high concern for the environment. The hospital has committees or teams formed to carry out management related to occupational safety and health in the hospital, waste management of hazardous and toxic materials (LB3), and domestic waste, which will have an impact on the environment. The liquid waste produced is managed first (WWTP) before being discharged into water bodies, has green open spaces, and regulates electricity consumption.

Other concerns for the environment are also reflected in the frequent hospitals. PKUM PR conducts social/Corporate Social Responsibility (CSR) activities such as free examinations

and treatment to the community, caring for orphans, and nursing homes, blood donation activities by employees, having a Hospital Disaster Team (TBRS), and joining the regional disaster preparedness team (BPBD).

PKUM PR hospital has a clear vision and ambition to be the best and Islamic hospital in Central Kalimantan. They are committed to providing high-quality healthcare by prioritizing Islamic values in every aspect of their operations. They strive to set a good example in applying Islamic principles in hospital management.

In an effort to realize this goal, the hospital has a visionary management team that is committed to realizing the vision. They regularly conduct evaluations and strategic planning to ensure they stay on track. They also involve all staff in the decision-making process and provide room for innovative ideas that can improve the quality of their services.

The management of this hospital reflects Islamic values in every aspect of hospital management. They operate the hospital with integrity, honesty and responsibility. They also apply the principles of justice in relationships with patients, employees and the general public. In addition, they also pay great attention to occupational safety and health, as well as maintaining a clean and healthy environment.

In its contribution to society through its worship orientation, the hospital demonstrates a strong commitment to social responsibility and care for the community. They regularly organize social activities such as free medical check-ups and treatment, and provide assistance to orphans and nursing homes. They are also active in blood donation activities and involved in regional disaster preparedness teams. All of this is done as a form of worship and to increase benefits to society. In their worship orientation, they strive to be a hospital that not only provides quality healthcare, but also applies Islamic values in every aspect of its management. They are committed to continuously improving their performance in achieving their vision as the best and Islamic hospital in Central Kalimantan.

Internal Process Orientation Performance

The objective that becomes an assessment in internal processes is to realize justice. RS working system. PKUM PR is influenced by stakeholder requirements that are in line with Shari'ah. The requirements of external stakeholders are obtained through customer satisfaction surveys, suggestions, criticisms, and complaints from customers, suppliers, vendors, partners, the community, laws and regulations, and competitors. Internal stakeholders are obtained from the company, BPH, employee satisfaction, long-term, medium, and short-term planning, management evaluation results, innovation process improvement processes, and global issues.

The service process at the hospital. PKUM PR is customer-oriented, meaning that customers are involved in making decisions about the services provided to them. Communication, education, and information are always provided before, intra, and after service. Services start from the marketing process, registration, services in the Emergency Department (IGD), Outpatient Installation services (IRJ), Medical Support Installation Services (IPM), Inpatient Installation Services (IRI), Pharmaceutical Installation Services (IFRS), Cashier, Nutrition services. Each unit has a service flow, service guidelines, standard procedures, quality management systems, risk management systems, and hospital disaster plans. Improvement efforts are carried out by assessing hospital accreditation by KARS in 2019 and LARSI in 2023.

The hospital in exercising rights to suppliers and employees never exceeds the stipulated time. This is because it adheres to the command of the Prophet Sallallaahu alaihiwasallam "Give to a worker his wages before his sweat is dry". The salary of employees is paid at the end of each month, and payments to suppliers are by the agreements that have been made.

The labor recruitment system for irregular workers or outsourcing to become permanent employees in hospitals. PKUM PR is not based on the length of work, but according to the abilities possessed according to qualifications. Therefore, the number of appointments of contract personnel to permanent personnel is not much, adjusting to needs.

To create high productivity, PKU Muhammadiyah Palangka Raya Islamic Hospital always strives to provide a comfortable environment for employees, meet individual needs and work support, provide reword, provide a spiritual flush, and provide safety and security guarantees at work with the aim that employees can work as well as possible and increase productivity.

Smiles, greetings, greetings, courtesy, courtesy, and patience become an image that is always shown to stakeholders. Fast service, easy administration, and good facilities are targets that must be achieved every day. Utilizing technology and social media, increasing the number of existing and non-existent permanent specialists and part-time specialists, and meeting the needs of employees. This is so that customer satisfaction is fulfilled and sales value becomes high and increases. In 2021, the number of outpatient customer visits amounted to 8,437 people, and in 2022 there were 17,161 people. Meanwhile, inpatient visits in 2021 amounted to 3,760 people, and in 2022 reached 10,580 people.

The 2022 budget realization report shows that the planned budget for the operational costs of PKU Muhammadiyah Palangka Raya Islamic Hospital in 2022 is Rp. 31,828,697,916, while the reality is Rp. 37,110,407,202.

PKUM PR has a systematic approach to managing its internal processes. They conduct long, medium, and short-term planning to ensure each process runs efficiently and effectively. In addition, they also regularly evaluate process performance and make continuous improvements to improve the quality of their services.

PKUM PR highly values customer input and importance in decision-making regarding internal processes. They actively include customers in the planning and evaluation process through customer satisfaction surveys and regular meetings with patient advocacy groups. This helps them to understand customer needs and improve internal processes according to their expectations.

In an effort to foster innovation and address global issues in internal processes, these hospitals encourage innovation and renewal through quality improvement programs and employee training. They provide opportunities for employees to participate in self-development programs and incentivize innovative ideas that can improve efficiency and service quality. In addition, they also continuously monitor global issues in healthcare and strive to implement relevant best practices in their internal processes.

PKUM PR has a strong focus on service acceleration, ease of administration, and adequate facilities in internal processes. They evaluate patient waiting times, optimize electronic administration systems, and make infrastructure improvements to ensure patients receive fast, easy, and convenient services. They are also committed to improving the standard of facilities to suit patient needs.

In their internal process orientation, PKUM PR strives to manage processes efficiently and effectively, include customers in decision-making, encourage innovation, and maintain speed of service, ease of administration, and adequate facilities. All this is done to improve service quality and customer satisfaction.

Talent Orientation Performance

The results of talent orientation performance can be seen from efforts to meet employee satisfaction and efforts to ensure leadership sustainability. Efforts to fulfill employee satisfaction carried out by PKU Muhammadiyah Palangka Raya Islamic Hospital include; 1) Building communication between superiors and subordinates with regular monthly meetings per unit, quarterly per section, and per semester between managers/section heads and directors. 2) Building teamwork, namely the implementation of patient-focused services, dividing tasks in guard shifts, dividing tasks according to their respective competencies in realizing the vision of becoming the best and Islamic hospital in Central Kalimantan. 3) Build networking by holding joint activities such as breaking the fast together during Ramadan, congregational

prayers, monthly recitations, tadarus al-Quran together, and competitions between units, compassion when there is a disaster. 4) Provide rewards and punishments by rewarding the best staff according to discipline, bonuses for achieving targets and remaining business results, not providing food rights for staff who are late in absenteeism, letters of reprimand, and delays in periodic salary increases. 5) a comfortable workplace, namely providing a workspace with sufficient lighting, good air circulation, fulfilled work tools, and ensuring health (BPJS) and safety (K3RS, BPJS employment). However, the level of employee satisfaction at PKU Muhammadiyah Plangka Raya Islamic Hospital cannot be known because no employee satisfaction survey has ever been conducted.

To ensure the sustainability of leadership, PKU Muhammadiyah Palangka Raya Islamic Hospital conducts very strict recruitment and selection by the qualifications of the position to get talented workers. The selection process is prioritized for participants who have experience, education, skills, knowledge, insight, aqidah, shari'ah, and morals. The number of talented workers at PKU Muhammadiyah Palangka Raya Islamic Hospital is 85% of the total employees totaling 306 people.

PKUM PR has a comprehensive approach to managing talent onboarding in hospitals. They identify and assess the talents and competencies of their employees. Each employee is given the opportunity to enhance their talents and competencies by joining training and development programs tailored to individual needs. They also implement a fair reward and recognition system to support employees in developing their talents.

PKUM PR ensures employees are empowered in talent onboarding by giving employees the opportunity to participate in policy making related to talent onboarding. They encourage employees to provide input and innovative ideas in developing their talents. In addition, they also provide the necessary support and resources for employees to optimally develop their talents. They believe that empowering employees in talent orientation will improve their motivation and performance.

In an effort to improve work quality and employee satisfaction in talent onboarding, the hospital has a work quality improvement program that focuses on talent onboarding. They provide training and development relevant to employees' talents and competencies. In addition, they also provide opportunities for employees to participate in projects that match their talents. They also regularly conduct performance evaluations and provide constructive feedback to employees to help them develop their talents and improve their work quality. All these efforts are aimed at increasing employee satisfaction and creating a productive and harmonious work environment.

In talent orientation, PKUM PR strives to thoroughly manage employee talents, empower employees in decision-making, improve work quality and employee satisfaction, and create a productive work environment. All this is done to realize optimal performance and improve service quality.

Learning Orientation Performance

The results of learning orientation work can be seen from the realization of employee empowerment, building a learning work culture, IT infrastructure as an integrated learning medium, and building a learning-based reward system.

The manifestation of employee empowerment can be seen in the Human Resources Improvement Program (SDI) which consists of internal, external, and formal education and training. In 2021, 76 external education and training were attended from various competencies and expertise, and in 2022 there were 55 people. Meanwhile, internal education and training were attended by all 266 employees, and in 2022 there were 272 people. In addition to theoretical learning, the problems faced in the field have also become learning materials that bring up ideas for improvement and improvement for units and organizations.

The external education and training that has been obtained are then re-presented to be reported to management, socialized, and shared knowledge (sharing knowledge) to colleagues and employees in the form of in-house training. The SDI improvement work program in 2022 recorded that 250 people out of a total of 272 employees of PKU Muhammadiyah Palangka Raya Islamic Hospital, had achieved 92% of the target number of training days averaging 20 hours/year. This is a manifestation of the building of a learner work culture.

PKU Muhammadiyah Palangka Raya Islamic Hospital also utilizes IT Infrastructure to integrate all existing processes in the hospital (patient identification, billing, patient progress records, prescriptions, supporting examinations, etc.) into the network system (SIMRS), Hospital Public Relations and Marketing using the website, FaceBook, Instagram to provide any information about the hospital to everyone, about the type of service, Name of practicing doctor, practice time, facilities, social activities with the community, education, and health promotion. as well as to receive feedback from stakeholders, criticisms, suggestions, and complaints (Suindari & Juniariani, 2020).

At the moment of commemoration of the formation of PKU Muhammadiyah Palangka Raya Islamic Hospital, management always provides rewards to the best employees judged by performance, ethics, discipline, responsibility, loyalty, and worship. Rewards are also given if the hospital's performance reaches the target. Employees who have specific skills certifications at their workplace will get expertise benefits.

PKUM PR develops a learning orientation to achieve optimal performance. The hospital is strongly committed to human resource development through learning orientation. They actively identify the training and development needs of their employees. They provide training programs that are diverse and relevant to individual and organizational needs. In addition, they also encourage employees to continue learning and developing through participation in seminars, workshops and other learning activities.

Hospitals ensure employee empowerment in learning orientation by providing opportunities for employees to participate in decision-making related to learning orientation. They support employees to provide input and innovative ideas in the development of learning programs. In addition, they also provide the facilities and resources necessary for employees to develop themselves optimally. They believe that empowering employees in learning development orientation will improve their motivation and performance.

In an effort to improve work quality and employee satisfaction level in learning orientation, this hospital has a work quality improvement program that focuses on learning orientation. They provide training and development that is relevant to employees' needs. In addition, they also provide opportunities for employees to share knowledge and experience through discussion forums and regular meetings. They also encourage employees to apply the knowledge and skills they have acquired in their daily work. All these efforts aim to improve work quality and employee satisfaction in learning orientation. In learning orientation, this hospital seeks to comprehensively manage the employee learning process, empower employees in decision-making, and improve work quality and employee satisfaction. All these aim to achieve optimal performance and improve service quality.

Customer Onboarding Performance

To realize customer empowerment, PKU Muhammadiyah Palangka Raya Islamic Hospital responds quickly to information, criticism, suggestions, or customer complaints submitted through websites, social media, 24-hour call centers, direct delivery to Patient Service managers (MPP), Public Relations, and employees in the field. The time set is a maximum of 2 working days. The information submitted by the customer will be evaluated and corrective, preventive, improved, and innovative actions will be taken (Dura, 2018).

PKU Muhammadiyah Palangka Raya Islamic Hospital continues to strive to improve services from various sectors, ranging from increasing the number of specialist doctors, increasing the opening hours of polyclinics, and adding medical and non-medical supporting facilities and infrastructure facilities. The goal is to increase customer satisfaction and hopefully will have an impact on increasing visits. In 2021, the number of outpatient customer

visits amounted to 8,437 people, and in 2022 it increased to 17,161 people. While inpatient visits in 2021 amounted to 3,760 people and in 2022 they increased to 10,580 people (Maatisya & Santoso, 2022).

Wealth Orientation Performance

To continue to develop and provide more benefits, PKU Muhammadiyah Palangka Raya Islamic Hospital must be profit-oriented. The profit obtained in 2021 is IDR 389,858,102, while in 2022 it is IDR 359,138,374. Realizing asset cleaning is done by paying zakat made by employees as much as 2.5% of the monthly salary which has been automatically deducted when employees receive salaries.

PKUM PR manages a wealth-oriented strategy to achieve optimal performance. The hospital has a clear strategy in managing wealth. They conduct prudent and transparent financial management to ensure efficient and effective use of resources. They also conduct regular evaluations of their assets and investments to ensure sustainable growth. In addition, they are also committed to meeting all financial obligations in a timely manner (Afifah, 2023).

In an effort to improve in wealth orientation, the hospital has strict policies in asset management. They conduct regular internal audits to ensure the accuracy and validity of their financial data. They also make timely payments of their debts and liabilities. In addition, they also make smart and sustainable investments to ensure the growth of their wealth.

In measuring the achievement of benefits in wealth orientation management, PKUM PR uses various financial performance indicators. They look at revenue growth, expenditure efficiency, and profitability as key indicators. In addition, they also engage an external party to conduct an independent audit of their financial statements to ensure transparency and accountability. In wealth orientation, these hospitals strive to manage wealth prudently and openly. They undertake efficient financial management, ensure sustainable growth, and meet financial obligations in a timely manner. All this they do to achieve maximum performance and increased benefits in wealth orientation management.

DISCUSSION

Based on the results of the study, we found that PKU Muhammadiyah Palangka Raya Islamic Hospital has provided adequate benefits in its management. Based on six benefit orientations used to measure performance, this hospital has provided benefits that include meeting the needs of internal and external stakeholders.

In talent orientation, we found that this hospital has empowered employees through a learning work culture, IT infrastructure as an integrated learning medium, and the implementation of a learning-based reward system. This is in line with Hadiana's research

(2012) which states that the development and use of ICT encourages every hospital to be able to create quality and fast processes and activities. This shows that this hospital has achieved benefits in its management through employee empowerment.

The efforts of PKU Muhammadiyah Palangka Raya Islamic Hospital in mobilizing employees through a learning culture, IT infrastructure as an integrated learning medium, and a learning-based reward system. The relevant theory here is the concept of human resource development and the application of information technology. According to Hadiana (2012), the development and use of information technology (ICT) encourages hospitals to create quality and fast processes and activities. It is an approach to obtaining benefits in management through employee empowerment (Darmini et al., 2017).

In customer orientation, although this hospital has conducted customer satisfaction surveys, it has not been routinely and continuously. Whereas according to the article put forward by Prasmul (2023) states that if customer satisfaction surveys are carried out regularly and continuously, they have significant benefits in developing business and improving the quality of services provided. However, we have found that the hospital has empowered customers through informing and participating in decision-making regarding their care. This also shows the achievement of benefits in the management of this hospital.

PKU Muhammadiyah Palangka Raya Islamic Hospital has conducted a customer satisfaction survey, it is not explained in the text whether this survey is carried out regularly and continuously. A relevant theory in the context of customer orientation is one that highlights the importance of regular and continuous customer satisfaction surveys. Prasmul (2023) shows that customer satisfaction surveys conducted regularly and continuously have significant benefits in developing business and improving service quality. Therefore, this theory emphasizes the importance of running customer satisfaction surveys consistently.

In the wealth orientation, we found that this hospital has increased profits and made regular zakat payments through employees. This shows the commitment of this hospital in achieving benefits in asset and wealth management. PKU Muhammadiyah Palangka Raya Islamic Hospital has increased profits and makes regular zakat payments through employees. This reflects the hospital's commitment in achieving benefits in asset and wealth management. The relevant concepts here are the concepts of wealth management and zakat. In the Islamic context, zakat payments are an important part of social responsibility and adherence to the principles of Islamic finance (Tama, 2018).

In essence, these theories help explain how PKU Muhammadiyah Palangka Raya Islamic Hospital strives to achieve benefits in various aspects of its management, from employee

empowerment to customer satisfaction and wealth management. However, there is still potential to improve and refine their approach to achieve more structured and systematic benefits.

Overall, PKU Muhammadiyah Palangka Raya Islamic Hospital can be said to be able to provide benefits to owners/foundations, customers, employees, suppliers, partners, and the environment. However, further efforts are still needed to achieve full, systematic, and structured benefits.

CONCLUSIONS

This research shows that PKU Muhammadiyah Palangka Raya Islamic Hospital has achieved various benefits in various aspects based on the concept of maqâṣid shari'ah, including worship orientation, internal process orientation, talent orientation, learning orientation, ownership orientation, customer orientation, compliance orientation, and sustainability orientation. However, efforts to provide these benefits have not been fully structured.

Thus, the recommendations for the results of this study are, structure an Approach Based on Maqâṣid Shari'ah: PKU Muhammadiyah Palangka Raya Islamic Hospital should consider further integrating the concept of maqâṣid shari'ah in their management strategies and actions. This can help in achieving more structured and measurable benefits in every aspect. By following these recommendations, PKU Muhammadiyah Palangka Raya Islamic Hospital can improve the benefits provided and achieve more structured and measurable management goals.

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